



STATE BOARD OF EQUALIZATION

220 N STREET, SACRAMENTO, CALIFORNIA
(P O BOX 1799, SACRAMENTO, CALIFORNIA 95808)
(916) 445-4982

January 11, 1980

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Executive Secretary
No. 80/2

TO COUNTY ASSESSORS:

WELFARE EXEMPTION-PROPERTY LEASED TO A
COMMUNITY COLLEGE, STATE COLLEGE OR STATE
UNIVERSITY FOR EDUCATIONAL PURPOSES

Assembly Bill 217, Chapter 393 (1979) expanded Revenue and Taxation Code, Section 214.6, Property Leased to a Governmental Entity, to include under the welfare exemption property owned by an exempt organization and leased to community colleges, state colleges, and state universities (public schools) for educational purposes. Previously only property leased to schools of less than collegiate grade was allowed the exemption (see our letter to assessors No. 77/55, dated April 4, 1977). The new law is applicable to the 1979-80 tax year and thereafter.

If the property is used exclusively for public school purposes, which includes the type college listed above, the school may file for the public school exemption or the welfare-exempt organization may file the lessors' exemption claim with the affidavit signed by the school. If the property is not used exclusively by the school (i.e., the welfare-exempt organization uses the property in the evening or on weekends), the organization must file the welfare exemption claim and a copy of the lease agreement should accompany the claim.

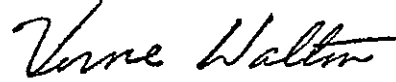
If you are aware of a claimant denied the welfare exemption but who may now qualify, please notify us by means of an amended field inspection report so that we may review the claim and issue the appropriate amended finding. As some claimants may not have filed for 1979-80 because they were denied in prior years, we suggest you review your records and notify these organizations who may qualify in 1979 under this new law. Those organizations will not receive the exemption for 1978-79 and prior years, but may be eligible for partial exemption for 1979-80 under the late filing provisions of Section 270 of the Revenue and Taxation Code.

TO COUNTY ASSESSORS:

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If you have any questions regarding this matter, please contact Bill Minor, Vance Price, or Bill Grommet of this division. Their phone number is (916) 445-4982.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:dg